

**LEGISLATIVE SERVICES AGENCY
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FISCAL IMPACT STATEMENT

LS 6147

BILL NUMBER: SB 212

NOTE PREPARED: Apr 15, 2005

BILL AMENDED:

SUBJECT: Tax Court and Senior Judges.

FIRST AUTHOR: Sen. Bray

FIRST SPONSOR: Rep. Kuzman

BILL STATUS: Enrolled

FUNDS AFFECTED: X **GENERAL
DEDICATED
FEDERAL**

IMPACT: State

Summary of Legislation: This bill allows a senior judge to be appointed to serve the Tax Court. (The introduced version of this bill was prepared by the Commission on Courts.)

Effective Date: July 1, 2005.

Explanation of State Expenditures: Any added costs to state expenditures will depend on how often the Tax Court needs and requests assistance for a senior judge. The per diem costs are paid from the budget of the Supreme Court.

Background: Senior judges are individuals who have formerly served as trial court judges in Indiana. They are certified by the Indiana Judicial Nominating Commission and may be appointed if requested by a trial court to assist in a certain number of cases.

A senior judge is entitled to the following compensation:

- \$50 per day for the first 30 days of service in a calendar year;
- \$100 per day from the 31st day up to a maximum of 100 calendar days.

Senior judges also receive reimbursement for mileage and reasonable expenses incurred in performing service as a senior judge, including but not limited to meals, lodging, and health insurance. Senior judges can serve a maximum of 100 days.

Between CY 1999 and 2004, the number of senior judges and the number of days worked was at its highest

in 2003.

<u>Year</u>	<u>Sr. Judges Available</u>	<u>Requests for Appointment</u>	<u>Days Worked</u>	<u>Per Diem for Sr. Judges</u>	<u>Benefits Paid**</u>	<u>Total Senior Judge Cost</u>
1999	66	N/A	3,450	N/A	N/A	N/A
2000	71	N/A	3,531	N/A	N/A	N/A
2001	86	N/A	4,406	N/A	N/A	N/A
2002	88	N/A	4,264	\$209,200	\$695,850	\$905,050
2003	103	104	5,030	\$273,625	\$830,244	\$1,103,869
2004*	95	96	3,098	N/A	\$820,800	\$820,800
* Year-to-date as of Nov. 14, 2004.						
** Includes health insurance and travel and lodging.						

Note: Senior judges are certified by the Qualifications Commission to serve. The number shown represents the pool of available senior judges, but does not necessarily reflect the number of senior judges actually appointed to trial courts to serve or the number of those receiving benefits.

Explanation of State Revenues:

Explanation of Local Expenditures:

Explanation of Local Revenues:

State Agencies Affected: Division of State Court Administration, Indiana Tax Court.

Local Agencies Affected: Trial Courts.

Information Sources: Division of State Court Administration, Indiana Supreme Court.

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